

## ABSTRACT OF THE DISCLOSURE

An element isolation structure of a semiconductor device that prevents travel of ions through an isolation film at the time of ion implantation during an element formation step, and also prevents break of the isolation film in the event of misalignment of a contact hole during an interconnection formation step are provided. The semiconductor device includes an isolation film formed on a main surface of a silicon substrate, and a protective nitride film formed on the isolation film. An upper surface of the isolation film is higher in level than the main surface of the silicon substrate. The protective nitride film is positioned, as seen from above, inner than a portion of the isolation film exposed on the main surface of the silicon substrate.